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THE COMMONWEALTH OF MASSACHUSETTS
EXECUTIVE OFFICE OF LABOR AND WORKFORCE DEVELOPMENT
DEPARTMENT OF UNEMPLOYMENT ASSISTANCE

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Dear Employer:

As of January 1, 2014 the Unemployment Health Insurance (UHI) contribution has been replaced by the Employer Medical Assistance Contribution (EMAC), which will be dedicated to subsidized health insurance programs in the Commonwealth. There are no changes with regards to the process of filing quarterly wage and employment reports; employers must continue to report this information via UI Online. UI Online will apply the applicable EMAC rate and calculate the proper EMAC contribution that is due based on the wage submission. Employers are required to pay EMAC if they are also subject to unemployment contributions and employ an average of 6 or more employees during the quarter that is being filed.

EMAC Rates Effective January 1, 2014

1. Years 1 and 2: New employers subject to unemployment contributions for the first time will continue to be exempt for the first two years.
2. Year 3: Employers in their third year of previously being subject to UHI will pay an EMAC rate of .12% (.0012).
3. Year 4: Employers in their fourth year of previously being subject to UHI will pay an EMAC rate of .24% (.0024).
4. Year 5 and over: Employers in their fifth year or more of previously being subject to UHI will pay an EMAC rate of .36% (.0036).